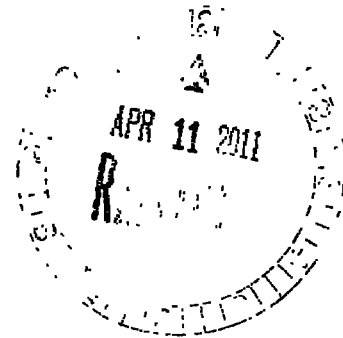


RECORDATION NO. 28078-B FILED

APR 11 '11 -2 46 PM

SURFACE TRANSPORTATION BOARD



FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018-4214

VIA UPS 2nd DAY AIR

April 8, 2011

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E. Street S.W., Suite 100
Washington, DC 20423
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Section Chief:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated March 15, 2011, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 28078.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Cereal Food Processors, Inc.
2001 Shawnee Mission Pkwy
Shawnee Mission, KS 66205

A description of the railroad equipment covered by the enclosed document is for fifteen (15) hopper cars with FURX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Sincerely,

Marcia Dunne
Senior Rail Documentation Specialist

Enclosures

(CEFO003)

APR 11 '11 -2 46 PM

ASSGN. NO.: CEFO003

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 15th day of March, 2011, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and CEREAL FOOD PROCESSORS, INC., ("Lessee"), a Kansas corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of October 23, 2009, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 3 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of March 15, 2011, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

By: Richard F. SeymourName: RICHARD F. SEYMOUR
VICE PRESIDENT, CEREAL FOOD PROCESSORS, INC.

Title: _____

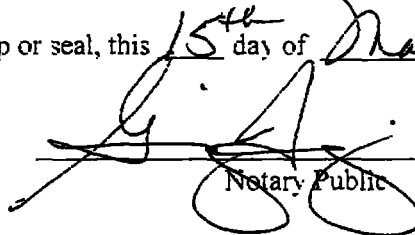
ATTEST:

By: Janice Enolva
Name: Janice EnolvaTitle: Manager of Documentation Executed on this 15th day of March, 2011.

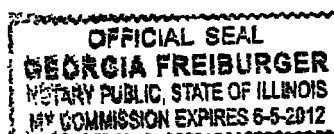
[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 15th day of March, 2011.
Notary Public

My Commission Expires:

6-2012
(Notary Public)

LESSEE:

CEREAL FOOD PROCESSORS, INC.

ATTEST:

By: Shelly Lucito

Name: Shelly Lucito

Title: Transportation Logistics Coord.

By: Ken Bisping

Name: Ken Bisping

Title: Director of Logistics

Executed on this 6th day of April, 2011.

[CORPORATE SEAL]

STATE OF Kansas

COUNTY OF Johnson

I, Lorene Rose, a Notary Public of the County and State aforesaid, certify that Ken Bisping personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 6th day of April, 2011.

Lorene Rose
Notary Public

Commission Expires:

12-03-14
(Notary Public)



EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Fifteen (15)

DESCRIPTION OF CARS: Covered hopper cars..

CAR NUMBERS:

FURX	893529
FURX	893548
FURX	893550
FURX	893551
FURX	893553
FURX	893555
FURX	893556
FURX	893564
FURX	893570
FURX	893573
FURX	893574
FURX	893575
FURX	893576
FURX	893577
FURX	893578